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Docket No.: 20402-00625-US
(PATENT)

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Patent Application of:
Masaharu Ikeda

Confirmation No. 6709

Application No.: 09/876,160

Art Unit: 2644

Filed: June 8, 2001

Examiner: Corey P. Chau

For: CAPACITOR MICROPHONE

AMENDMENT IN RESPONSE TO NON-FINAL OFFICE ACTION

MS Amendment
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Dear Sir:

INTRODUCTORY COMMENTS

In response to the Office Action dated February 13, 2004 (Paper No. 9), please amend the above-identified U.S. patent application as follows:

Amendments to the Specification begin on page 2 of this paper.

Amendments to the Claims are reflected in the listing of claims which begins on page 4 of this paper.

Remarks/Arguments begin on page 8 of this paper.